(3) If, however, the parent or guardian of the detained or promoted pupil requests the Headmaster that a seat may be reserved for his ward as he is prevented from joining the school on the re-opening day on account of illness (supported by a medical certificate) or in connection with any marriage or such other causes, a seat may be reserved for him till the 31st of May (inclusive) if it is in a High School. If he joins after the specified date, he should also pay the admission fee.

(4) Since this levy is a penalty for not attending the school from the date of reopening, the collection amounts to a re-admission fee. Students belonging to the Depressed Classes should, therefore, pay half of the admission fee under this head.

(5) The above Rules will come into force from the beginning of the next academic year, *i.e.*, 1941-42.

B. RAJIVALOCHANAM,
Headmaster.

FINANCIAL DEPARTMENT

OFFICE OF THE COMPTROLLER IN MYSORE, BANGALORE.

Circular No. 430—*B(ii), dated 24th March* 1941.

To

All Drawing Officers in the State.

Sir,

Procedure for posting transactions in the Cash Book.

I have the honour to state that there is no uniformity at present in noting details of salary and contingent payments in the cash books of the several offices. In some offices full details are noted and in some others only one entry is made daily with a remark "as per Acquittance Roll" or "as per Contingent Register Sub-Register Nos." With a view to have a uniform procedure in this respect, the following instructions may be kindly noted for posting the transactions relating to disbursement of pay and contingent charges in the Cash Book.

As the details for the pay disbursed each day are available in the Acquittance Roll, which is preserved for 40 years (*vide* Article 39-A of the Mysore Civil Account Code, Volume I), the total amount of pay disbursed each day may be posted as one transaction in the Cash Book.

As regards contingent expenditure, the details of which are available in the Contingent Register, which is preserved only for five years (*vide* Article 39-A, Mysore Civil Account Code, Volume I), in order to know the details of expenditure at a later date, brief particulars for each sub-voucher regarding the name of payee, his bill number and date, if any, and nature of purchase made (details by items as shown in the voucher are not required, should be entered in the Cash Book. It will not do to enter in such cases in the Cash Book only the remark "as per Contingent Registers, etc.," for the reason stated above.

I have the honour to be
Sir,
Your most obedient servant,
M. VIRARAJA URS,
Comptroller.

Circular No. 431, *dated 26th March* 1941.

To

All Treasury Officers.

Re. differences between the treasury figures and the consolidated treasury receipts granted by the treasuries with respect to Electrical Remittances made into the treasuries.

Several instances of discrepancies between the figures furnished in the consolidated treasury receipt and the treasury subsidiary register of Electrical Remittances are brought to the notice of this office and it is observed that the treasury officers are granting C. T. R's. with reference to the departmental remittance registers and not according to the treasury subsidiary register of receipts. This has caused a great deal of unnecessary work all round in reconciliation of the two sets of figures. The attention of all the Treasury Officers is therefore invited to Article 490 M. C. A. C., Vol. II, laying down the procedure with regard

to Electrical remittances. The treasury officers should, at the time of countersigning the consolidated treasury receipts each month, see that all items as per treasury credit statement find a place in the consolidated treasury receipt and omissions, if any, should be supplied. The figures in the C. T. R's. should invariably agree with the actual receipts as per treasury sub-register.

Y. SUBRAMANYAM,
For *Comptroller.*

Circular No. 432—*B. (ii), dated* 3*rd*—8*th April* 1941.

Subject:—Regarding the Head of Account under which the Fees payable for registration of coffee estates under Section 5 of the Mysore Coffee Market Expansion (Emergencies) Act of 1940 has to be credited.

All Registering Officers.
All Treasury Officers.

In accordance with the instructions conveyed in G. O. No. D. 4676-85—I. & C. 107-40-37, dated 17th March 1941 (Fl. Com. 2534, dated 17th March 1941), the fees payable for registration of coffee estates under Section 5 of the Mysore Coffee Market Expansion (Emergencies) Act of 1940, are to be credited to the following head of account:—

IV-A. Miscellaneous Taxes.
3-A. Excise Duty on Coffee.
4. Registration and other fees.

M. VIRARAJA URS,
Comptroller.

SHIMOGA DISTRICT.

Notification dated 29*th March* 1941.

The Savings Bank Depositors of the Nagar Taluk Treasury, Hosanagar, are requested to present their pass book at Nagar Taluk Sreasury, Hosanagara, during the working hours of the Treasury for addition of interest accrued for the year 1939-40.

B. SURYANARAYANA RAO,
For Deputy Commissioner,
Treasury Department.

MISCELLANEOUS DEPARTMENT

OFFICE OF THE MUZRAI COMMISSIONER IN MYSORE, BANGALORE.

Notification No. P. C. 674—39-40, *dated* 2*nd April* 1941.

Applications are invited from qualified persons for the following posts, in the Sanskrit College at Melkote.

Name of post	Pay and grade, if any	Qualifications required
1 Veda Teacher ...	Rs. 15 per mensem in grade Rs. 15—1—20.	Vidwat Examination in Krishna Yajurveda (Salakshana Ghanantha.)
2 Prabhanda Teacher (ತೆಂಕಲೆ).	Rs. 6 per mensem ...	ಉಭಯ ವೇದಾಂತಪ್ರವರ್ತನ ಸಭೆಯಲ್ಲಿ ಪ್ರಬಂಧ ಭಾಗದಲ್ಲಿ ಅವರವರ ಕಲೆಗೆ ತಕ್ಕಂತೆ 4,000 ಪ್ರಬಂಧವನ್ನು ಪರೀಕ್ಷೆ ಕೊಟ್ಟು ತೇರ್ಗಡೆ ಹೊಂದಿರುವವರು.
3 Prabhanda Teacher (ವಡಗಲೆ).	Rs. 6 per mensem ...	Do do
4 Librarian ...	Rs. 20 per mensem in grade Rs. 20—1—25.	Vidwat Examination in one sastra, sufficient knowledge in Granthakshara and Sanskrit alphabet and English knowledge.

Only persons who possess the required qualifications need apply with the necessary certificates, giving full particulars regarding age and other qualifications, if any.

Applications should be drawn up in the usual form and should reach the undersigned not later than the 30th April 1941.